

4/18/2005



# ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts  
and Charter Schools**

**For Fiscal Year Ending  
June 30, 2006**

☒ BUDGET 53A-19-101

8/9/2005  
Date of Hearing

8/9/2005  
Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

33 Washington

Entity

Brent Bills

8/12/2005

Prepared by

Date

bbills@wash.k12.ut.us  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

8/12/2005

Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	18,956,575	20,519,522	-	23,661,222
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	183,365	132,275		140,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	220,089	231,760		240,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	455,909	500,000		531,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,426,238	1,415,475		1,573,000
1910 Rentals	20,817	15,500		16,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	213,193	205,000		225,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>21,476,186</b>	<b>23,019,532</b>	<b>-</b>	<b>26,386,222</b>

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	29,245,714	32,382,621		38,006,143
3015	Necessary Existent Small Schools	382,362	372,474		382,014
3020	Professional Staff	3,964,505	4,261,415		4,727,108
3025	Administrative Costs	34,400	34,912		36,480
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	4,237,348	4,385,493		4,846,133
3110	Special Education -- Self-Contained	992,201	879,333		963,022
3120	Extended Year Program -- Severely Disabled	43,645	35,215		47,588
3125	Special Education -- State Programs	76,049	79,847		86,435
3155	Applied Technology -- Add-On	1,367,367	2,812,638		2,266,184
3160	Applied Technology -- Set-Aside	146,867	49,927		57,972
3230	Class Size Reduction (State Funds)	2,850,452	2,919,846		3,176,211
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>43,340,910</b>	<b>48,213,721</b>	-	<b>54,595,290</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	107,063	99,406		88,077
3212	Advanced Placement	33,758	39,054		37,577
3213	Concurrent Enrollment	143,231	159,980		110,576
3215	At-Risk -- Regular Program	219,166	239,248		247,920
3218	At-Risk -- Homeless and Minority	31,803	43,502		43,502
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				720,000
3221	At-Risk -- Youth-in-Custody	521,796	713,239		2,483,133
3255	Quality Teaching Block Grant	2,334,389	2,508,831		954,731
3260	Local Discretionary Block Grant	874,611	916,033		651,807
3270	Interventions for Student Success Block Grant	557,609	593,481		12,209,745
3405	Social Security and Retirement	9,394,879	11,182,373		3,056,399
3415	Pupil Transportation	2,968,093	2,928,932		
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				528,392
3520	School Land Trust Program	362,044	410,000		
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway		510,571		421,425
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>60,889,352</b>	<b>68,558,371</b>	-	<b>76,148,574</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>60,889,352</b>	<b>68,558,371</b>	-	<b>76,148,574</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	322,116	347,784		306,052
3710	Driver Education (Behind-the-Wheel)	127,033	189,427		164,231
3866	Charter School Startup (New in FY06)				560,033
3800	Supplementals / Other Bills	230,716	461,868		750,000
3900	Revenues From Other State Agencies	760,229	830,366		
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>62,329,446</b>	<b>70,387,816</b>	-	<b>77,928,890</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

8/15/2005

<b>33 Washington</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>10 GENERAL FUND</b>		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4101	Impact Aid (Title VII)	156,262	126,804		68,000
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State	86,409	187,248		564,326
4300	Restricted Revenue Direct From Federal	94,011	76,130		74,095
4500	Restricted Federal Through State	2,642,170	3,776,817		3,753,983
4520	Programs for the Disabled (IDEA)	373,048	344,995		354,333
4530	Applied Technology Education	554,007	223,443		173,002
4600	Other Restricted Federal Through State				
4700	Federal Received Through Other Agencies	3,185,388	4,393,896		4,820,827
4800	No Child Left Behind (NCLB)	46,005	46,603		47,000
4810	Federal Forest Service (in Lieu of Tax)				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>7,137,300</b>	<b>9,175,936</b>	-	<b>9,855,566</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>		<b>90,942,932</b>	<b>102,583,284</b>	-	<b>114,170,678</b>

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	38,098,817	42,738,577		48,413,286
132 Salaries - Substitute Teachers	541,004	623,652		725,000
161 Salaries - Teacher Aides and Paraprofessionals	2,748,912	3,349,221		3,867,159
100 Salaries - All Other			-	53,005,445
Total Salaries (100)	41,388,733	46,711,450		8,351,497
210 Retirement	5,631,252	7,473,096		4,069,172
220 Social Security	3,135,315	3,573,426		9,273,336
240 Insurance (Health/Dental/Life)	6,463,986	8,269,711		217,747
200 Other Benefits	166,614	191,816		21,911,752
Total Benefits (200)	15,397,167	19,508,049	-	707,777
300 Purchased Professional and Technical Services	541,890	670,565		120,000
400 Purchased Property Services	149,511	100,000		498,190
500 Other Purchased Services	436,411	525,534		
561 Tuition to Other School Districts Within the State				50,000
562 Tuition to Other School Districts Outside the State	51,213	50,000		
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other			-	548,190
Total Other Purchased Services (500)	487,624	575,534		2,223,428
600 Supplies	1,584,603	1,999,794		1,174,776
641 Textbooks	1,117,397	1,077,251		3,398,204
Total Supplies (600)	2,702,000	3,077,045	-	625,000
700 Property (Instructional Equipment)	583,544	700,000		600,031
800 Other Objects	570,049	606,195		
810 Dues and Fees			-	600,031
Total Other Objects (800)	570,049	606,195		80,916,399
<b>TOTAL INSTRUCTION (1000)</b>	<b>61,820,518</b>	<b>71,948,838</b>	-	
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel		1,950,000		2,150,000
142 Salaries - Guidance Personnel	1,683,417	265,000		300,000
143 Salaries - Health Services Personnel	237,267	200,000		220,000
144 Salaries - Psychological Personnel	131,115	150,000		165,000
152 Salaries - Secretarial and Clerical	163,164	169,410		108,786
100 Salaries - All Other	16,084		-	2,943,786
Total Salaries (100)	2,231,047	2,734,410		425,000
210 Retirement	315,044	396,471		225,200
220 Social Security	168,920	216,796		555,485
240 Insurance (Health/Dental/Life)	324,255	419,659		
200 Other Benefits			-	1,205,685
Total Benefits (200)	808,219	1,032,926		370,253
300 Purchased Professional and Technical Services	329,369	370,000		
400 Purchased Property Services				59,300
500 Other Purchased Services	26,520	54,655		
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State			-	69,300
Total Other Purchased Services (500)	26,520	54,655		60,000
600 Supplies	60,299	80,000		15,000
700 Property	25,900	6,328		
800 Other Objects	-			
810 Dues and Fees	-		-	-
Total Other Objects (800)	-			
<b>TOTAL STUDENTS (2100)</b>	<b>3,481,354</b>	<b>4,278,319</b>	-	<b>4,654,024</b>

# ANNUAL FINANCIAL REPORT

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<b>33 Washington 10 GENERAL FUND</b>		<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	421,602	544,297		570,000
133	Salaries - Sabbatical Leave	47,308	21,258		25,000
145	Salaries - Media Personnel - Certificated	460,948	463,286		500,000
152	Salaries - Secretarial and Clerical	305,743	377,211		400,000
162	Salaries - Media Personnel - Noncertificated.	473,472	569,690		620,000
100	Salaries - All Other	388,461	321,343		481,021
	<b>Total Salaries (100)</b>	<b>2,097,534</b>	<b>2,297,085</b>	-	<b>2,596,021</b>
210	Retirement	268,632	334,566		350,000
220	Social Security	158,082	201,913		198,596
240	Insurance (Health/Dental/Life)	367,320	463,521		492,474
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>794,034</b>	<b>1,000,000</b>	-	<b>1,041,070</b>
300	Purchased Professional and Technical Services	25,532	21,763		27,400
400	Purchased Property Services				
500	Other Purchased Services	83,521	75,000		130,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>83,521</b>	<b>75,000</b>	-	<b>130,000</b>
600	Supplies	72,703	190,000		185,073
644	Library Books	296,227	360,000		367,556
650	Periodicals				
660	Audio Visual Materials	159,896	220,000		142,044
	<b>Total Supplies (600)</b>	<b>528,826</b>	<b>770,000</b>	-	<b>694,673</b>
700	Property	44,105	25,000		31,999
800	Other Objects				
810	Dues and Fees				
	<b>Total Other Objects (800)</b>	-	-	-	-
	<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	<b>3,573,552</b>	<b>4,188,848</b>	-	<b>4,521,163</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	259,960	132,000		136,000
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	41,605	43,000		45,620
100	Salaries - All Other				
	<b>Total Salaries (100)</b>	<b>301,565</b>	<b>175,000</b>	-	<b>181,620</b>
210	Retirement	80,997	41,632		43,000
220	Social Security	19,974	15,548		13,895
240	Insurance (Health/Dental/Life)	42,237	55,065		67,150
200	Other Benefits	8,440			
	<b>Total Benefits (200)</b>	<b>151,648</b>	<b>112,245</b>	-	<b>124,045</b>
300	Purchased Professional and Technical Services	26,727	26,805		45,000
400	Purchased Property Services				
500	Other Purchased Services	19,086	22,000		30,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>19,086</b>	<b>22,000</b>	-	<b>30,000</b>
600	Supplies	25,954	30,000		24,800
700	Property				
800	Other Objects				
810	Dues and Fees				
	<b>Total Other Objects (800)</b>	-	-	-	-
	<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>524,980</b>	<b>366,050</b>	-	<b>405,465</b>

# ANNUAL FINANCIAL REPORT

8/15/2005

<b>33 Washington</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>10 GENERAL FUND</b>		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	2,940,860	3,245,703		3,420,000
152	Salaries - Secretarial and Clerical	1,603,293	1,733,236		1,924,265
100	Salaries - All Other				
	Total Salaries (100)	4,544,153	4,978,939	-	5,344,265
210	Retirement	774,922	757,940		825,000
220	Social Security	349,677	412,555		429,000
240	Insurance (Health/Dental/Life)	733,593	899,049		980,000
200	Other Benefits	889	20,922		62,249
	Total Benefits (200)	1,869,081	2,090,466	-	2,296,249
300	Purchased Professional and Technical Services	17,158	17,299		19,220
400	Purchased Property Services				
500	Other Purchased Services	46,878	75,000		68,550
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	46,878	75,000	-	68,550
600	Supplies	614			
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>6,467,884</b>	<b>7,161,704</b>	<b>-</b>	<b>7,728,284</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	391,359	458,670		491,983
210	Retirement	72,242	75,052		85,000
220	Social Security	30,554	36,487		37,637
240	Insurance (Health/Dental/Life)	70,559	89,262		105,004
200	Other Benefits				
	Total Benefits (200)	173,355	200,801	-	227,641
300	Purchased Professional and Technical Services	29,937	65,000		117,090
400	Purchased Property Services				
500	Other Purchased Services	216,715	195,831		187,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	216,715	195,831	-	187,500
600	Supplies	13,871	19,000		15,000
700	Property				
800	Other Objects				
810	Dues and Fees	-	-	-	-
	Total Other Objects (800)	-	-	-	-
<b>TOTAL CENTRAL (2500)</b>		<b>825,237</b>	<b>939,302</b>	<b>-</b>	<b>1,039,214</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	3,221,351	3,643,191		4,135,432
100	Salaries - All Other	24,965	27,000		30,000
	Total Salaries (100)	3,246,316	3,670,191	-	4,165,432
210	Retirement	375,176	460,000		500,000
220	Social Security	243,776	290,000		318,859
240	Insurance (Health/Dental/Life)	592,719	720,000		760,000
200	Other Benefits	95,172	130,000		130,000
	Total Benefits (200)	1,306,843	1,600,000	-	1,708,869
300	Purchased Professional and Technical Services				
400	Purchased Property Services	805,468	915,106		952,625
500	Other Purchased Services	331,727	330,495		384,609
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	331,727	330,495	-	384,609
600	Supplies	2,473,947	3,355,285		3,441,413
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>8,164,301</b>	<b>9,871,077</b>	<b>-</b>	<b>10,652,938</b>

# ANNUAL FINANCIAL REPORT

8/15/2005

<b>33 Washington</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>10 GENERAL FUND</b>		<b>FY 2004</b>	<b>BUDGET</b>	<b>FY 2005</b>	<b>BUDGET</b>
			<b>FY 2005</b>		<b>FY 2006</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	98,266	119,474		120,000
171	Salaries - Supervisors	106,831	124,948		95,000
172	Salaries - Bus Drivers	1,530,508	1,694,994		1,592,961
173	Salaries - Mechanics and Other Garage Employees	161,126	210,227		225,000
174	Salaries - Other (Trainers, etc.)	15,259	15,110		6,000
	Total Salaries (100)	1,911,990	2,164,763	-	2,038,961
210	Retirement	210,450	245,364		250,000
220	Social Security	142,495	156,893		155,981
240	Insurance (Health / Accident / Life)	351,854	398,917		447,134
200	Other Benefits	96,211	105,793		125,000
	Total Benefits (200)	801,010	906,967	-	978,115
400	Purchased Property Services	6,744	20,500		16,560
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	25,058	32,000		32,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	15,703	15,253		16,000
522	Liability Insurance				
530	Communications (Telephone and Other)	7,573	10,900		11,000
580	Travel / Per Diem	30,076	24,924		27,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	78,410	83,077	-	86,000
624	Motor Fuel	288,649	390,000		421,700
625	Natural Gas	5,038	100		3,720
626	Electricity	8,451	10,500		12,000
600	Other Supplies	227,110	238,646		193,634
	Total Supplies (600)	529,248	639,246	-	631,054
730	Equipment	13,759	12,000		7,000
732	School Buses	504,579	994,800		334,511
	Total Property (700)	518,338	1,006,800	-	341,511
890	Miscellaneous Expenditures				
891	Training	30,982	25,000		49,000
	Total Other Objects (800)	30,982	25,000	-	49,000
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>3,876,722</b>	<b>4,846,343</b>	<b>-</b>	<b>4,141,201</b>



# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries	180,118	193,268		244,864
210	Retirement	22,124	29,354		38,000
220	Social Security	13,549	15,421		18,732
240	Insurance (Health / Accident / Life)	30,215	35,504		50,831
200	Other Benefits				
	Total Benefits (200)	65,888	80,279	-	107,563
300	Purchased Professional and Technical Services	123,755.00	120,000.00		30,480.00
400	Purchased Property Services				
500	Other Purchased Services	2,654.00	4,000.00		7,500.00
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	2,654.00	4,000.00	-	7,500.00
600	Supplies	7,678.00	9,000.00		7,500.00
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		380,093	406,547	-	397,907
TOTAL SUPPORT SERVICES (2000)		27,294,123	32,058,190	-	33,540,196
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		89,114,641	104,007,028	-	114,456,595

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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33 Washington 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2006	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	21,476,186	23,019,532	-	26,386,222
3000 Total State	62,329,446	70,387,816	-	77,928,890
4000 Total Federal	7,137,300	9,175,936	-	9,855,566
<b>TOTAL REVENUES</b>	<b>90,942,932</b>	<b>102,583,284</b>	<b>-</b>	<b>114,170,678</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	56,292,815	63,383,766	-	71,012,377
200 Employee Benefits	21,357,245	26,531,733	-	29,600,979
300 Purchased Professional and Technical Services	1,094,368	1,291,432	-	1,317,220
400 Purchased Property Services	961,723	1,035,606	-	1,089,185
500 Other Purchased Services	1,293,135	1,415,592	-	1,501,649
600 Supplies	6,342,437	7,979,576	-	8,272,644
700 Property	1,171,887	1,738,128	-	1,013,510
800 Other Objects	601,031	631,195	-	649,031
<b>TOTAL EXPENDITURES</b>	<b>89,114,641</b>	<b>104,007,028</b>	<b>-</b>	<b>114,456,695</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,828,291</b>	<b>(1,423,744)</b>	<b>-</b>	<b>(285,917)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,828,291</b>	<b>(1,423,744)</b>	<b>-</b>	<b>(285,917)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>9,426,737</b>	<b>11,254,028</b>		<b>9,830,284</b>
Adjustments to Beginning Fund Balance (Attach Detail)				
<b>FUND BALANCE - ENDING</b>	<b>11,254,028</b>	<b>9,830,284</b>	<b>-</b>	<b>9,544,367</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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33 Washington 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	832,370	849,265	-	1,044,193
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>832,370</b>	<b>849,265</b>	<b>-</b>	<b>1,044,193</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	480,688	660,468		654,924
3209 Adult High School	262,319	388,678		383,513
3210 Adult Basic Skills				
3405 Social Security and Retirement	90,993	113,759		121,037
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>834,000</b>	<b>1,162,905</b>	<b>-</b>	<b>1,159,474</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool	137,991	150,470		106,816
4580 Adult Education	113,942	100,654		85,880
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>251,933</b>	<b>251,124</b>	<b>-</b>	<b>192,696</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,918,303</b>	<b>2,263,294</b>	<b>-</b>	<b>2,396,363</b>

# ANNUAL FINANCIAL REPORT

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33 Washington 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	1,124,667	1,469,735		1,506,528
210 Retirement	160,776	218,697		232,428
220 Social Security	85,354	112,435		115,249
240 Insurance (Health/Dental/Life)	100,086	227,483		242,539
200 Other Benefits	2,694			
Total Benefits (200)	348,910	558,615	-	590,216
300 Purchased Professional and Technical Services				
400 Purchased Property Services	1,992	1,300		1,300
500 Other Purchased Services	19,949	39,047		39,900
600 Supplies	9,198	7,500		25,450
700 Property	75,154	75,000		75,000
800 Other Objects	190,789	151,518		37,699
810 Dues and Fees				
Total Other Objects (800)	190,789	151,518	-	37,699
TOTAL OTHER SERVICES (3200)	1,770,659	2,302,715	-	2,276,093
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,770,659	2,302,715	-	2,276,093

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

# ANNUAL FINANCIAL REPORT

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33 Washington 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	832,370	849,265	0	1,044,193
3000 Total State	834,000	1,162,905	-	1,159,474
4000 Total Federal	251,933	251,124	-	192,696
<b>TOTAL REVENUES</b>	<b>1,918,303</b>	<b>2,263,294</b>	<b>-</b>	<b>2,396,363</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	1,124,667	1,469,735	0	1,506,528
200 Employee Benefits	348,910	558,615	-	590,216
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	1,992	1,300	-	1,300
500 Other Purchased Services	19,949	39,047	-	39,900
600 Supplies	9,198	7,500	-	25,450
700 Property	75,154	75,000	-	75,000
800 Other Objects	190,789	151,518	-	37,699
<b>TOTAL EXPENDITURES</b>	<b>1,770,659</b>	<b>2,302,715</b>	<b>-</b>	<b>2,276,093</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>147,644</b>	<b>(39,421)</b>	<b>-</b>	<b>120,270</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>147,644</b>	<b>(39,421)</b>	<b>-</b>	<b>120,270</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>463,779</b>	<b>611,423</b>		<b>572,002</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>611,423</b>	<b>572,002</b>	<b>-</b>	<b>692,272</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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<b>33 Washington</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	17,887,832	18,120,361	-	18,906,577
1500 Earnings on Investments		105,784		105,000
1900 Other Revenues From Local Sources				1,100,000
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>17,887,832</b>	<b>18,226,145</b>	<b>-</b>	<b>20,111,577</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			-
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>17,887,832</b>	<b>18,226,145</b>	<b>-</b>	<b>20,111,577</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	5,560,345	5,643,370		6,396,323
840 Redemption of Principal	12,415,500	13,617,718		14,751,372
845 Debt Issuance Costs on Refundings	153,801			
890 Miscellaneous Expenditures	5,550	6,436		6,500
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>18,135,196</b>	<b>19,267,524</b>	<b>0</b>	<b>21,154,195</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds	756,879			
5130 Issuance of Refunding Bonds	15,210,000			
5140 Payment to Refunded Bonds Escrow	(15,813,078)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>153,801</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	17,887,832	18,226,145	-	20,111,577
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>17,887,832</b>	<b>18,226,145</b>	<b>-</b>	<b>20,111,577</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	18,135,196	19,267,524	-	21,154,195
<b>TOTAL EXPENDITURES</b>	<b>18,135,196</b>	<b>19,267,524</b>	<b>-</b>	<b>21,154,195</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(247,364)</b>	<b>(1,041,379)</b>	<b>-</b>	<b>(1,042,618)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>153,801</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(93,563)</b>	<b>(1,041,379)</b>	<b>-</b>	<b>(1,042,618)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,209,136</b>	<b>2,115,573</b>		<b>1,074,194</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>2,115,573</b>	<b>1,074,194</b>	<b>-</b>	<b>31,576</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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33 Washington 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	5,151,141	4,114,546	0	5,591,805
1500 Earnings on Investments	384,159	1,003,176		400,000
1900 Other Revenues From Local Sources	503,454	32,739		
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>6,038,754</b>	<b>5,150,461</b>	<b>0</b>	<b>5,991,805</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues	25,000			1,025,000
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>1,025,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>6,063,754</b>	<b>5,150,461</b>	<b>0</b>	<b>7,016,805</b>

# ANNUAL FINANCIAL REPORT

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33 Washington 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries	106,326	110,444		114,862
210 Retirement	14,035	18,434		19,000
220 Social Security	7,744	8,812		8,787
240 Insurance (Health/Dental/Life)	16,212	15,521		17,135
200 Other Benefits				
Total Benefits	37,991	42,767	0	44,922
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>144,317</b>	<b>153,211</b>	<b>0</b>	<b>159,784</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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33 Washington 32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		0	0	0	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services	2,217,844	2,500,000		2,501,200
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services				
600	Supplies - New Buildings	356,445	247,409		300,000
641	Textbooks - New Buildings		398,184		400,000
644	Library Books-New Libraries		63,807		65,000
	Total Supplies (600)	356,445	709,400	0	765,000
710	Land and Improvements	1,206,179	3,090,146		2,025,390
720	Buildings	28,678,872	24,492,339		27,904,990
731	Machinery				
732	School Buses				
733	Furniture and Fixtures	850,715	1,932,221		1,287,600
734	Technology Equipment	413,026	619,311		800,000
735	Non-Bus Vehicles	128,749	145,568		100,000
739	Other Equipment	182,835	900,000		600,000
	Total Property (700)	31,460,376	31,179,585	0	32,717,980
800	Other Objects	108,672	193,451		100,000
830	Interest	14,685			
840	Redemption of Principal	14,500			
	Total Other Objects (800)	137,857	193,451	0	100,000
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		34,172,522	34,582,436	0	36,084,180
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		34,316,839	34,735,647	0	36,243,964

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<b>33 Washington</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued	22,000,000	31,000,000		24,000,000
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	306,269	43,010		8,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>22,306,269</b>	<b>31,043,010</b>	<b>-</b>	<b>24,008,000</b>

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	6,038,754	5,150,461	-	5,991,805
3000 Total State	25,000	-	-	1,025,000
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,063,754</b>	<b>5,150,461</b>	<b>-</b>	<b>7,016,805</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	106,326	110,444	-	114,862
200 Employee Benefits	37,991	42,767	-	44,922
300 Purchased Professional and Technical Services	2,217,844	2,500,000	-	2,501,200
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	356,445	709,400	-	765,000
700 Property	31,460,376	31,179,585	-	32,717,980
800 Other Objects	137,857	193,451	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>34,316,839</b>	<b>34,735,647</b>	<b>-</b>	<b>36,243,964</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(28,253,085)</b>	<b>(29,585,186)</b>	<b>-</b>	<b>(29,227,159)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>22,306,269</b>	<b>31,043,010</b>	<b>-</b>	<b>24,008,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(5,946,816)</b>	<b>1,457,824</b>	<b>-</b>	<b>(5,219,159)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>21,118,075</b>	<b>15,171,259</b>		<b>16,629,083</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>15,171,259</b>	<b>16,629,083</b>	<b>-</b>	<b>11,409,924</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

33 Washington 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

**EXPENDITURES**

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				1,910,350
1610 Sales to Students	1,601,574	1,780,600		83,300
1620 Sales to Adults	49,745	78,900		
1690 Other Revenues From Local Sources	13,425			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>1,664,744</b>	<b>1,859,500</b>	<b>0</b>	<b>1,993,650</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				570,000
3770 School Lunch	545,331	550,784		
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>545,331</b>	<b>550,784</b>	<b>0</b>	<b>570,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	338,516	380,000		500,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,508,480	1,680,000		1,800,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	344,448	390,000		420,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	7,027			
4970 Donated Commodities	270,121	240,562		253,888
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>2,468,592</b>	<b>2,690,562</b>	<b>0</b>	<b>2,973,888</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>4,678,667</b>	<b>5,100,846</b>	<b>0</b>	<b>5,537,538</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	1,360,864	1,628,581		1,692,340
210 Retirement	150,492	175,000		181,000
220 Social Security	99,768	124,586		129,464
240 Insurance (Health/Dental/Life)	308,394	361,526		450,543
200 Other Benefits	39,207	39,162		41,511
<b>Total Benefits (200)</b>	<b>597,861</b>	<b>700,274</b>	<b>0</b>	<b>802,518</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services	10,651	11,000		10,000
500 Other Purchased Services	3,992	12,000		10,800
600 Non-Food Supplies	188,222	230,000		234,000
630 Food	1,864,066	2,040,562		2,153,888
<b>Total Supplies (600)</b>	<b>2,052,288</b>	<b>2,270,562</b>	<b>0</b>	<b>2,387,888</b>
700 Property	7,777	70,000		100,000
780 Depreciation - Enterprise Funds				
<b>Total Property (700)</b>	<b>7,777</b>	<b>70,000</b>	<b>0</b>	<b>100,000</b>
800 Other Objects	500,121	600,000		563,014
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>500,121</b>	<b>600,000</b>	<b>0</b>	<b>563,014</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>4,533,554</b>	<b>5,292,417</b>	<b>0</b>	<b>5,566,560</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>					
1000	Total Local	1,664,744	1,859,500	-	1,993,650
3000	Total State	545,331	550,784	-	570,000
4000	Total Federal	2,468,592	2,690,562	-	2,973,888
<b>TOTAL REVENUES</b>		<b>4,678,667</b>	<b>5,100,846</b>	<b>-</b>	<b>5,537,538</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>					
100	Salaries	1,360,864	1,628,581	-	1,692,340
200	Employee Benefits	597,861	700,274	-	802,518
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	10,651	11,000	-	10,000
500	Other Purchased Services	3,992	12,000	-	10,800
600	Supplies	2,052,288	2,270,562	-	2,387,888
700	Property	7,777	70,000	-	100,000
800	Other Objects	500,121	600,000	-	563,014
<b>TOTAL EXPENSES/EXPENDITURES</b>		<b>4,533,554</b>	<b>5,292,417</b>	<b>-</b>	<b>5,566,560</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>		<b>145,113</b>	<b>(191,571)</b>	<b>-</b>	<b>(29,022)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>		<b>145,113</b>	<b>(191,571)</b>	<b>-</b>	<b>(29,022)</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>286,455</b>	<b>431,568</b>		<b>239,997</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
<b>NET ASSETS / FUND BALANCE - ENDING</b>		<b>431,568</b>	<b>239,997</b>	<b>-</b>	<b>210,975</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	4,578	12,000		15,000
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources	312,434	400,000		400,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>317,012</b>	<b>412,000</b>	<b>0</b>	<b>415,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>317,012</b>	<b>412,000</b>	<b>0</b>	<b>415,000</b>

# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies	217,736	350,000	350,000
700	Property	20,545	25,000	25,000
780	Depreciation-Enterprise Funds			
	Total Property (700)	20,545	25,000	25,000
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	<b>238,281</b>	<b>375,000</b>	<b>375,000</b>
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>238,281</b>	<b>375,000</b>	<b>375,000</b>



# ANNUAL FINANCIAL REPORT

8/15/2005

33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	317,012	412,000	-	415,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>317,012</b>	<b>412,000</b>	<b>-</b>	<b>415,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	217,736	350,000	-	350,000
700 Property	20,545	25,000	-	25,000
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	<b>238,281</b>	<b>375,000</b>	<b>-</b>	<b>375,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>78,731</b>	<b>37,000</b>	<b>-</b>	<b>40,000</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>78,731</b>	<b>37,000</b>	<b>-</b>	<b>40,000</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>426,442</b>	<b>505,173</b>		<b>542,173</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>505,173</b>	<b>542,173</b>	<b>-</b>	<b>582,173</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

8/15/2005

<b>33 Washington SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2004</b>	<b>FINAL BUDGET FY 2005</b>	<b>ACTUAL FY 2005</b>	<b>ORIGINAL BUDGET FY 2006</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	48,216,898	49,516,903	-	55,942,447
3000 Total State	63,733,777	72,101,505	-	80,683,364
4000 Total Federal	9,857,825	12,117,622	-	13,022,150
<b>TOTAL REVENUES</b>	<b>121,808,500</b>	<b>133,736,030</b>	<b>-</b>	<b>149,647,961</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	58,884,672	66,592,526	-	74,326,107
200 Employee Benefits	22,342,007	27,833,389	-	31,038,635
300 Purchased Professional and Technical Services	3,312,212	3,791,432	-	3,818,420
400 Purchased Property Services	974,366	1,047,906	-	1,100,485
500 Other Purchased Services	1,317,076	1,466,639	-	1,552,349
600 Supplies	8,978,104	11,317,038	-	11,800,982
700 Property	32,735,739	33,087,713	-	33,931,490
800 Other Objects	19,564,994	20,843,688	-	22,503,939
<b>TOTAL EXPENDITURES</b>	<b>148,109,170</b>	<b>165,980,331</b>	<b>-</b>	<b>180,072,407</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(26,300,670)</b>	<b>(32,244,301)</b>	<b>-</b>	<b>(30,424,446)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>22,460,070</b>	<b>31,043,010</b>	<b>-</b>	<b>24,008,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,840,600)</b>	<b>(1,201,291)</b>	<b>-</b>	<b>(6,416,446)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>33,929,624</b>	<b>30,089,024</b>	<b>-</b>	<b>28,887,733</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>30,089,024</b>	<b>28,887,733</b>	<b>-</b>	<b>22,471,287</b>
EOF				

# ANNUAL FINANCIAL REPORT

8/15/2005

## 33 Washington

### Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001825	9,959,444	.001800	9,915,376		.001720	11,782,359
Voted Leeway (53A-17a-133)	.000600	3,222,895	.000600	3,305,125		.000600	4,110,125
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	2,148,596	.000400	2,203,417		.000400	2,740,084
Board Leeway (53A-17a-151) (Reading Program)			.000121	666,534		.000121	828,875
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000110	623,336	.000200	1,101,708		.000090	616,519
Tort Liability (63-30-27)	.000020	109,237	.000020	110,171		.000020	137,004
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		2,769,586		2,991,855			3,316,231
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		104,484		204,851			106,384
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		18,997		20,485			23,641
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.002955</b>	<b>18,956,575</b>	<b>.003141</b>	<b>20,519,522</b>	<b>0</b>	<b>.002951</b>	<b>23,661,222</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)	.000130	708,889	.000130	716,110		.000130	890,527
Vehicle Fees in Lieu of Tax (59-2-405)		123,481		133,155			153,666
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000130</b>	<b>832,370</b>	<b>.000130</b>	<b>849,265</b>	<b>0</b>	<b>.000130</b>	<b>1,044,193</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003275	17,887,832	.003290	18,120,361		.002760	18,906,577
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.003275</b>	<b>17,887,832</b>	<b>.003290</b>	<b>18,120,361</b>	<b>0</b>	<b>.002760</b>	<b>18,906,577</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)	.000211	1,144,949	.000114	627,974		.000200	1,370,042
10% of Basic (53A-17a-145)	.000109	591,467				.000090	616,519
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		3,414,725		3,486,572			3,605,244
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.000320</b>	<b>5,151,141</b>	<b>.000114</b>	<b>4,114,546</b>	<b>0</b>	<b>.000290</b>	<b>5,591,805</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.006680</b>	<b>42,827,918</b>	<b>.006675</b>	<b>43,603,694</b>	<b>0</b>	<b>.006131</b>	<b>49,203,797</b>

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### **GENERAL INSTRUCTIONS:**

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

### **BUDGET**

#### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column.
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

#### **2. DUE DATE:**

##### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

##### **Charter Schools, July 15**

#### **3. ACCOUNT CODING:**

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

#### **4. UNDISTRIBUTED RESERVE:**

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

### 6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **ACTUAL**

### **1. SPECIFIC INSTRUCTIONS:**

- a. Verify that an "X" is in the **ACTUAL** square on the Cover Page. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### **2. SIGNATURES:**

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

### **3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):**

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### **6. UNDISTRIBUTED RESERVE:**

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

**Please email the completed report to:**

- School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)

**Please send the signature page to:**

- School Finance & Statistics  
c/o Richard Tolley  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

**Please send the completed (paper copy) report to:**

- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

### 8. DISTRIBUTION OF THE AUDIT REPORT:

**Please send one copy to:**

- School Finance & Statistics  
c/o Richard Tolley  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)